IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

NOTICE OF MOTION NO.1635 OF 2003
IN
INCOME TAX APPEAL LODGING NO.552 OF 2003

The Commissioner of Incoem-tax,
Mumbai City XII .. Appellant.

V/s.

M/s.Kala Niketan .. Respondent.

Mr.A.S. Rao for the appellant.

Mr.B.V. Jhaveri for the respondent.

CORAM : DR.S. RADHAKRISHNAN &
J.P. DEVADHAR, JJ.

DATED : 26TH FEBRUARY, 2007.

P.C. :

1. Heard learned counsel for the appellant and the learned counsel for the respondent.

2. By this notice of motion, the appellant is seeking condonation of 302 days delay in filing the appeal. The appeal is against the order dated 7th June, 2001 passed by the Income Tax Appellate Tribunal for the AY 1991-1992. It is the contention of the appellant that the impugned order was received by the CIT only on 22nd February, 2002. Thereafter, various steps were taken to get the draft appeal prepared and the same was ready on 21st August, 2002. Even thereafter, for a period of 285

days the same remained unattended and there are no reasons as to why the same remained unattended, except to say that there was shortage of staff and the same was beyond the control of the predecessor. There is no other explanation given in the affidavit.

3. The aforesaid reasons do not make out any sufficient cause to condone the delay. We are not inclined to exercise the discretion in favour of the appellant.

4. The notice of motion stands dismissed.

(DR.S. RADHAKRISHNAN, J.)

(J.P. DEVADHAR, J.)